

**REMARKS**

Applicants request reconsideration and allowance of the present application in view of the following remarks.

Upon entry of the foregoing amendments, claims 1-41 remain pending. Claims 1, 28, and 29 are independent claims.

Applicants appreciate the Examiner's acknowledgement of the claim for benefit of a prior filed application. Applicants note that on June 14, 2007, the Office of Petitions granted Applicants' petition under 37 C.F.R. § 1.78(A)(6), and accepted Applicants' unintentionally delayed claim of priority under 35 U.S.C. § 119(e).

On pages 3-4 of the Office Action, the Examiner rejected claims 1-41 under 35 U.S.C. § 112, first paragraph, for failing to comply with the written description requirement. In particular, on page 4 of the Office Action the Examiner states that "the numerical tabular delta data is numerically different in amount from the related first-document tabular numerical data and second-document tabular numerical data" does not appear to be supported in the specification. Applicants traverse the Examiner's rejection. Figure 7, and associated text, of Applicants' specification disclose the claimed subject matter. As disclosed in para. [0029] of Applicants' specification, Figure 7 is an example of a comparison of related tabular data subject matter from two different documents. Para. [0071] of Applicants' specification provides an example of how to perform certain calculations. In particular, para. [0071] discloses:

[0071] In row 58 [[of FIG. 7]] percent changes data can be calculated by dividing the current filing value by the previous filing value, minus one, times 100 for each matched data pair of related subject matter. Before percentage changes data is computed, the matched data pair should be converted to use the same units.

Using the technique disclosed in para. [0071] of Applicants' specification, and using exemplary data from the first two columns of data and the first three rows of data included in Figure 7 lends itself to the following calculations:

$$\$9588 - \$58 = \$9530$$

$$((\$9588 / \$9530) - 1) \times 100 = 0.61\%.$$

\$9588, \$58, and the calculated result, 0.61% are shown in Figure 7.

Applicants submit that this calculation, disclosed in Applicants' drawings and specification, is described in a way to reasonably convey to one skilled in the art that the inventors, at the time that application was filed, had possession of the claimed invention.

In view of the foregoing, Applicants request that the Examiner withdraw the rejection of claims 1-41 under 35 U.S.C. §112, first paragraph.

Claims 1, 9-11, 16, 18-20, 25, and 28-41 are rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 6,792,145 ("the Gay patent") in view of the U.S. Publication US 2006/0167772 ("Zilberman"). Claims 2-8, 12-15, 17, 21-24 and 26-27 are rejected as being unpatentable under 35 U.S.C. § 103(a) over Gay and Zilberman, and further in view of U.S. Publication 2004/0230892 ("Horton").

As admitted by the Examiner on page 7 of the Office Action, the Gay patent does not teach, among other things, generating numerical tabular delta data indicative of at least one of a difference and a percentage change between the related first-document tabular numerical data and second-document tabular numerical data. Instead, as is disclosed in column 5, lines 41-54 and Figures 4 and 5, Gay discloses comparing the (non-numerical) descriptive text of two documents, and generating a textual difference between the two documents. For example, Figure 5 represents the textual variations of a second document (T1) with respect to the first document (T0). Gay does not make a comparison between two documents that represents a numerical difference between the two documents (see Figures 6 and 7 of Gay). Instead, for a first document (T0), numerical data shown in Figure 6 corresponds to the text of a particular line in

Figure 4. Similarly, for a second document (T1), numerical data shown in Figure 7 corresponds to text in Figure 5.

To compensate for the deficiencies of Gay, the Examiner, on page 7 of the Office Action, relies on Zilberman, specifically citing paras. [0059] and [0068]. However, Zilberman also does not disclose generating “numerical tabular delta data indicative of at least one of a difference and a percentage change between the related first-document tabular numerical data and second-document tabular numerical data” as is recited in claim 1 of the present invention. For example, para. [0058] of Zilberman discloses that financial variables are linked to a relationship that may be defined in a look-up table (508), and that values for the linked variables are determined through computation by a calculator (510) or retrieval through memory (510). That is, there is no indication that numerical data in Zilberman represents a difference between two related documents. Even considering tabular data such as shown in the balance sheet on page 11 of Zilberman, a balance sheet is a single document, and not two separate documents, such as two separate and related 10-K documents, as is disclosed in the present application. (See, e.g., para. [0036] of the present Application.) Applicants note that para. [0068] of Zilberman relates to creating output text, graphs and/or charts, and does not disclose that first document tabular numerical data is compared to second document tabular numerical data to generate numerical tabular delta data.

Moreover, Applicants do not find that Zilberman is concerned with “first” and “second” documents, let alone the manner in which the claimed invention utilizes first and second documents. In particular, the only time Applicants find the term “document” mentioned in Zilberman is in para. [0005], where Zilberman describes a related art publication that utilizes a “document.”

Applicants find no evidence or suggestion in either Gay or Zilberman of generating “numerical tabular delta data indicative of at least one of a difference and a percentage change between the related first-document tabular numerical data and second-document tabular numerical data.” Further, the Examiner has not provided any evidence that it was conventional in the art to generate “numerical tabular delta data representing a numerical difference between the related first-document tabular numerical data and second-document tabular numerical data”,

in combination with the other features recited in claim 1 of the present invention. Applicants note that “rejections on obviousness grounds cannot be sustained by mere conclusory statements; instead, there must be some articulated reasoning with some rational underpinning to support the legal conclusion of obviousness. (*In re Kahn*, 441 F.3d at 987-88, 78 U.S.P.Q.2d (BNA) at 1336).

In view of the foregoing, Applicants submit that the Examiner has not set forth a *prima facie* case of obviousness insofar as neither Gay nor Zilberman disclose or suggest at least Applicants’ claimed generating “numerical tabular delta data indicative of at least one of a difference and a percentage change between the related first-document tabular numerical data and second-document tabular numerical data,” as recited in claim 1. Applicants note that independent claim 28 recites generating “numerical tabular delta data indicating at least one of a difference and a percentage change between the related subject matter of said first document portion and said second document portion, the numerical tabular delta data being numerically different in amount from the first document portion and the second document portion”. Finally, Applicants also note that independent claim 29 recites generating “numerical tabular delta data indicating at least one of a numerical difference amount and a percentage change between the related subject matter of said first document portion and said second document portion, the numerical tabular delta data being numerically different in amount from the corresponding first document portion and said second document portion”.

Because a *prima facie* case of obviousness has not been set forth by the Examiner for independent claims 1, 28 and 29, these claims, and claims 2-27 and 30-41 which depend therefrom, also recite allowable subject matter.

### *Conclusion*

Applicants respectfully submit that, as described above, the cited prior art does not show or suggest the combination of features recited in the claims. Applicants do not concede that the cited prior art shows any of the elements recited in the claims. However, Applicants have provided specific examples of elements in the claims that are clearly not present in the cited prior art.

Applicants strongly emphasize that one reviewing the prosecution history should not interpret any of the examples Applicants have described herein in connection with distinguishing over the prior art as limiting to those specific features in isolation. Rather, Applicants assert that it is the combination of elements recited in each of the claims, when each claim is interpreted as a whole, that is patentable. Applicants have emphasized certain features in the claims as clearly not present in the prior art, as discussed above. However, Applicants do not concede that other features in the claims are also not missing in the prior art. Rather, for the sake of simplicity, Applicants are providing examples of why each of the claims described above are distinguishable over the cited prior art.

For the reasons advanced above, issuance of a Notice of Allowance is respectfully requested.

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Respectfully submitted,

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